

Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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### Public Information Collection Requirements Submitted to OMB for Review

August 16, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0458.

*Form Number:* IRS Form 4852.

*Type of Review:* Extension.

*Title:* Substitute for Form W-2, Wage and Tax Statement or Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

*Description:* In the absence of a Form W-2 or 1099R from the employer or payer, Form 4852 is used by the taxpayer to estimate gross wages, pensions, annuities, retirement or IRA payments received as well as income or FICA tax withheld during the year. It is attached to the return for processing.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,300,000.

*Estimated Burden Hours Per*

*Respondent:* 18 minutes.

*Frequency of Response:* On occasion and Annually.

*Estimated Total Reporting Burden:* 390,000 hours.

*OMB Number:* 1545-0597.

*Form Number:* IRS Form 4598.

*Type of Review:* Extension.

*Title:* Form W-2 or 1099 Not Received or Incorrect.

*Description:* Employers and/or payers are required to furnish Forms W-2 or 1099 to employees and other payees. This three-part form is necessary for the resolution of taxpayer complaints

concerning the non-receipt of or incorrect Forms W-2 or 1099.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 850,000.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 212,500 hours.

*OMB Number:* 1545-0806.

*Regulation ID Number:* EE-12-78 Final.

*Type of Review:* Extension.

*Title:* Nonbank Trustees of Pension and Profit-Sharing Trusts Benefiting Owner-Employees.

*Description:* Internal Revenue Code (IRC) section 408(a)(2) permits a person other than a bank to be the trustee of an IRA. To do so, an application needs to be filed and various qualifications need to be met. IRS uses the information to determine whether a person qualifies to be a non-bank trustee.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 340.

*Estimated Burden Hours Per*

*Respondent:* 46 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 260 hours.

*OMB Number:* 1545-0807.

*Form Number:* TD 7533 and TD 7896 Final Regulations (LR 2013).

*Type of Review:* Extension.

*Title:* Time for Filing Returns of Corporations.

*Description:* Section 6072 (b), (c), (d), and (e) of the Internal Revenue Code (IRC) deals with the filing dates of certain corporate returns. Regulation section 1.6072-2 provides additional information concerning these filing dates.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* On occasion and annually.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-0814.

*Regulation ID Number:* EE-44-78 Final.

*Type of Review:* Extension.

*Title:* Cooperative Hospital Service Organizations.

*Description:* This regulation establishes the rules for cooperative hospital service organizations which

seek tax-exempt status under section 501(e) of the Internal Revenue Code.

Such an organization must keep records in order to show its cooperative nature and to establish compliance with other requirements in section 501(c).

*Respondents:* Not-for-profit institutions.

*Estimated Number of Recordkeepers:* 1.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.

*Frequency of Response:* Other.

*Estimated Total Recordkeeping Burden:* 1 hour.

*OMB Number:* 1545-1141.

*Form Number:* Notice 89-102.

*Type of Review:* Extension.

*Title:* Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

*Description:* Section 597 of the Internal Revenue Code provides that the Secretary shall provide guidance concerning the tax consequences of Federal financial assistance received by qualifying institutions. These institutions may defer payment of Federal income tax attributable to the assistance. Required information identifies deferred tax liabilities.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 250.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 125 hours.

*OMB Number:* 1545-1212.

*Form Number:* IRS Form 706-QDT.

*Type of Review:* Revision.

*Title:* U.S. Estate Return for Qualified Domestic Trusts.

*Description:* Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by Internal Revenue Code (IRC) section 2056A. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 80.

#### ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER

Recordkeeping .....	1 hr., 12 min.
Learning about the law or the form.	42 min.

## ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER—Continued

Preparing the form ....	1 hr., 28 min.
Copying, assembling, and sending the form to the IRS.	1 hr., 3 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 354 hours.  
*Clearance Officer:* Garrick Shear, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.  
*OMB Reviewer:* Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, room 10226, New Executive Office Building, Washington, DC 20503.  
**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
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**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0023.  
*Form Number:* IRS Form 720.  
*Type of Review:* Revision.

*Title:* Quarterly Federal Excise Tax Return.

*Description:* Form 720 is used to report excise taxes due from retailers and manufacturers on the sale or manufacture of various articles, to report taxes on facilities and services, and taxes on certain products and commodities (gasoline and vaccines, etc. It enables IRS to monitor excise tax liability for various categories on a single form and to collect the tax quarterly in compliance with the law and regulations (Internal Revenue Code (IRC) section 6011).

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 286,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form/sched	Record-keeping	Learning about the law of the form	Preparing and sending the IRS
720 .....	25 hr., 7 min.	2 hr., 38 min.	9 hr., 10 min.
Schedule A .....	1 hr., 55 min.	—	2 min.
Schedule C—Part I .....	1 hr., 55 min.	—	2 min.
Part II .....	18 hr., 39 min.	—	18 min.
Part III .....	14 min.	—	—

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting Burden/Recordkeeping:* 9,313,920 hours.  
*OMB Number:* 1545-0833.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Under Tax Conventions—Sweden (Part 520).  
*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 100.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 25 hours.  
*OMB Number:* 1545-0837.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Under Tax Conventions—Germany (Part 503)  
*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention

and to facilitate the administration and enforcement of the tax laws of the United States.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 65.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 16 hours.  
*OMB Number:* 1545-0841.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Under Tax Conventions—Austria (Part 516)  
*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 50.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 13 hours.  
*OMB Number:* 1545-0844.

*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Under Tax Conventions—Greece (Part 502).  
*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents:* 50.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Recordkeeping Burden:* 13 hours.  
*OMB Number:* 1545-0845.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Under Tax Conventions—France (Part 514).  
*Description:* This information is needed to secure for individuals and businesses the benefits to which they are entitled under the tax convention and to facilitate the administration and enforcement of the tax laws of the United States.